

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 3867 - HB 3826

March 2, 2010

SUMMARY OF BILL: Authorizes the Commissioner of the Department of Human Services and the Comptroller of the Treasury to conduct audits of the records of any child care providers as they determine are necessary to verify that the expenditures by a child care provider of state or federal child care subsidy funds are being made according to state or federal requirements.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Not Significant

Assumptions:

- Current law authorizes the Department and the Comptroller to perform audits and reviews depending on the amount of state and federal subsidy the child care provider is receiving.
- The proposed legislation will expand the Department of Comptroller's authority to audit additional child care agencies in their discretion.
- Any cost can be accommodated within existing resources without an increased appropriation or reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/kml

SB 3867 - HB 3826